

the standards for fund control and accountability.

**§ 3430.52 Cost sharing and matching.**

(a) *General.* Awardees may be required to match the Federal funds received under a CSREES award. The required percentage of matching, type of matching (*e.g.*, cash and/or in-kind contributions), sources of match (*e.g.*, non-Federal), and whether CSREES has any authority to waive the match will be specified in the subpart applicable to the specific Federal assistance program, as well as in the RFA.

(b) *Indirect Costs as in-kind matching contributions.* Indirect costs may be claimed under the Federal portion of the award budget or, alternatively, indirect costs may be claimed as a matching contribution (if no indirect costs are requested under the Federal portion of the award budget). However, unless explicitly authorized in the RFA, indirect costs may not be claimed on both the Federal portion of the award budget and as a matching contribution, unless the total claimed on both the Federal portion of the award budget and as a matching contribution does not exceed the maximum allowed indirect costs or the institution's negotiated indirect cost rate, whichever is less. An awardee may split the allocation between the Federal and non-Federal portions of the budget only if the total amount of indirect costs charged to the project does not exceed the maximum allowed indirect costs or the institution's negotiated indirect cost rate, whichever is less. For example, if an awardee's indirect costs are capped at 22 percent pursuant to section 1462(a) of NARETPA (7 U.S.C. 3310(a)), the awardee may request 11 percent of the indirect costs on both the Federal portion of the award and as a matching contribution. Or, the awardee may request any similar percentage that, when combined, does not exceed the maximum indirect cost rate of 22 percent.

**§ 3430.53 Program income.**

(a) *General.* CSREES shall apply the standards set forth in this subpart in requiring awardee organizations to account for program income related to

projects financed in whole or in part with Federal funds.

(b) *Addition method.* Unless otherwise provided in the authorizing statute, in accordance with the terms and conditions of the award, program income earned during the project period shall be retained by the awardee and shall be added to funds committed to the project by CSREES and the awardee and used to further eligible project or program objectives. Any specific program deviations will be identified in the individual subparts.

(c) *Award terms and conditions.* Unless the program regulations identified in the individual subpart provide otherwise, awardees shall follow the terms and conditions of the award.

**§ 3430.54 Indirect costs.**

Indirect cost rates for grants and cooperative agreements shall be determined in accordance with the applicable assistance regulations and cost principles, unless superseded by another authority. Use of indirect costs as in-kind matching contributions is subject to § 3430.52(b).

**§ 3430.55 Technical reporting.**

(a) *Requirement.* All projects supported with Federal funds under this part must be documented in the Current Research Information System (CRIS).

(b) *Initial Documentation in the CRIS Database.* Information collected in the "Work Unit Description" (Form AD-416) and "Work Unit Classification" (Form AD-417) is required upon project initiation for all new awards in CRIS (*i.e.*, prior to award).

(c) *Annual CRIS Reports.* Unless stated differently in the award terms and conditions, an annual "Accomplishments Report" (Form AD-421) is due 90 calendar days after the award's anniversary date (*i.e.*, one year following the month and day on which the project period begins and each year thereafter up until a final report is required). An annual report covers a one-year period. In addition to the Form AD-421, the following information, when applicable, must be submitted to the programmatic contact person identified in block 14 of the Award Face

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Sheet (Form CSREES-2009): a comparison of actual accomplishments with the goals established for the reporting period (where the output of the project can be expressed readily in numbers, a computation of the cost per unit of output should be considered if the information is considered useful); the reasons for slippage if established goals were not met; and additional pertinent information including, when appropriate, analysis and explanation of cost overruns or unexpectedly high unit costs. The annual report of "Funding and Staff Support" (Form AD-419) is due February 1 of the year subsequent to the Federal fiscal year being reported.

(d) *CRIS Final Report.* The CRIS final report, "Accomplishments Report" (Form AD-421), covers the entire period of performance of the award. The report should encompass progress made during the entire timeframe of the project instead of covering accomplishments made only during the final reporting segment of the project. In addition to providing the information required under paragraph (c) of this section, the final report must include the following when applicable: a disclosure of any inventions not previously reported that were conceived or first actually reduced to practice during the performance of the work under the award; a written statement on whether or not the awardee elects (or plans to elect) to obtain patent(s) on any such invention; and an identification of equipment purchased with any Federal funds under the award and any subsequent use of such equipment.

(e) *CRIS Web Site Via Internet.* The CRIS database is available to the public on the worldwide web. CRIS project information is available via the Internet CRIS Web site at <http://cris.csrees.usda.gov>. To submit forms electronically, the CRIS forms Web site can be accessed through the CRIS Web site or accessed directly at <http://cwf.uwm.edu/cris>.

(f) *Additional reporting requirements.* Awardees may be required to submit other technical reports or submit the CRIS reports more frequently than annually. Additional requirements for a specific Federal assistance program are described in the applicable subpart

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after subpart E and are identified in the RFA. The Award Face Sheet (Form CSREES-2009) also will specify these additional reporting requirements as a special provision to the award terms and conditions.

### § 3430.56 Financial reporting.

(a) *SF-269, Financial Status Report.* Unless stated differently in the award terms and conditions, a final SF-269, Financial Status Report, is due 90 days after the expiration of the award and should be submitted to the Awards Management Branch (AMB) at Awards Management Branch; Office of Extramural Programs, CSREES; U.S. Department of Agriculture; STOP 2271; 1400 Independence Avenue, SW.; Washington, DC 20250-2271. The awardee shall report program outlays and program income on the same accounting basis (*i.e.*, cash or accrual) that it uses in its normal accounting system. When submitting a final SF-269, Financial Status Report, the total matching contribution, if required, should be shown in the report. The final SF-269 must not show any unliquidated obligations. If the awardee still has valid obligations that remain unpaid when the report is due, it shall request an extension of time for submitting the report pursuant to paragraph (c) of this section; submit a provisional report (showing the unliquidated obligations) by the due date; and submit a final report when all obligations have been liquidated, but no later than the approved extension date. SF-269, Financial Status Reports, must be submitted by all awardees, including Federal agencies and national laboratories.

(b) *Awards with Required Matching.* For awards requiring a matching contribution, an annual SF-269, Financial Status Report, is required and this requirement will be indicated on the Award Face Sheet, Form CSREES-2009, in which case it must be submitted no later than 45 days following the end of the budget or reporting period.

(c) *Requests for an extension to submit a final SF-269, Financial Status Report—*  
(1) *Before the due date.* Awardees may request, prior to the end of the 90-day period following the award expiration date, an extension to submit a final SF-269, Financial Status Report. This